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Rulemaking hearing rules

STATE BOARD OF EQUALIZATION

Chapter 0600-9 Greenbelt

New Rules

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Rule 0600-9-.01 Criteria for forest land

Rule 0600-9-.01 Criteria for forest land

- (1) The purpose of this rule is to establish criteria for determining eligibility of land as "forest land" or a "forest unit" for purposes of the Agricultural, Forest, and Open Space Land Act of 1976, as amended ("greenbelt").
- (2) Forest land is land stocked with forest trees of any size, including sprouts and seedlings, whether natural or planted, and not currently developed for non-forest uses. Non-forest uses include, but are not limited to, forage or croplands; residential, commercial, recreational, industrial, or utility developments; transportation corridors; and waste lands. Land developed for non-forest uses will qualify for the greenbelt agricultural or open space classifications if the owner establishes eligibility under the law applicable to those classifications. Lands enrolled as "forest lands" under greenbelt, may be managed for timber production, watershed protection, wildlife habitat, woodland recreation, and other forest-related uses. Some examples of land use that do not comprise forest lands include orchards, Christmas tree plantations, and landscape nursery plantings, which may be considered for greenbelt agricultural classification.
- (3) The following progression of factors should be considered in determining if a landowner's property qualifies for forest land greenbelt status:
- (a) Total acreage in forestland must be 15 acres or more.
- (b) Previously qualifying properties will requalify when reassessed if land use has not changed, and any subsequent subdivision of property does not result in less than 15 acres of forestland.
- (c) Timber harvesting alone does not constitute land use change. If harvested areas remain stocked with forest trees and all other provisions are met, then properties will qualify for greenbelt status. This criterion also applies to clearcut areas. Clearcuts can

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either be artificially regenerated (planted with seedlings or seed) or naturally regenerated (allowed to grow back from sprouts and seeds on site).

- (d) Previously open land (old agricultural fields, pastures, etc.) planted to tree species meeting acreage and stocking requirements will qualify for greenbelt status. Minimum stocking requirement is approximately 150 well-spaced seedlings per acre. Any seedling spacing pattern representing 290 square feet per seedling equals approximately 150 seedlings per acre (17'X17', 14'X20', 12'X25', etc.).
- (e) Previously open land (old agricultural fields, pastures, etc.) naturally reverting back to forests meeting acreage and stocking requirements will qualify for greenbelt status. An example of this situation is tree species becoming established on previously grazed or bush hogged pasture. Minimum stocking requirement is approximately 150 well-spaced seedlings per acre. Any seedling spacing pattern representing 290 square feet per seedling equals approximately 150 seedlings per acre (17'X17', 14'X20', 12'X25', etc.).
- (f) If land use is in the process of being changed, or was previously changed to non-forest uses, the portion of property undergoing such change is no longer eligible for forestland greenbelt status. Examples of such changes include removing stumps to install pasture, subdividing into individual house lots, building roads to provide access for commercial development, etc. Land developed for non-forest uses will qualify for the greenbelt agricultural or open space classifications if the owner establishes eligibility under the law applicable to those classifications.
- (g) Waste lands and/or rock lands, bare areas without tree growth or unable to support tree growth do not qualify for forestland greenbelt status. A tract of land that is unable to support tree growth does not qualify for forestland greenbelt status, but a tract of land that will generally support tree growth and meets the criteria established by the statute and these rules is not disqualified because portions of the tract constitute naturally occurring glades or insubstantial cleared areas.
- (4) Forest land approved for greenbelt must be managed in a way that will preserve and maintain it as a forest. This means the owner will become acquainted with recommended management and conservation practices and not ignore these practices in using the land. The assessor is required to consider the owner's management practices in evaluating an owner's greenbelt application or continued eligibility. An owner who intentionally disregards conservation laws or fails to remediate a cited violation may be disqualified from the greenbelt program. If an agency with jurisdiction to do so finds that an owner has intentionally violated a law established to further forest conservation, the assessor may consider this finding in determining whether the owner has engaged in appropriate management practices.
- (5) The assessor may consult with the state forester in applying the criteria established in these rules, and the determination of the assessor is appealable to the state forester and to chancery court in the manner otherwise provided by law.

Authority: Tenn. Code Ann. §67-1-305.